

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF GEORGIA
MACON DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. _____
)	
W.R. BEASLEY,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, G. F. Peterman, III, Acting United States Attorney for the Middle District of Georgia, avers to this Court as follows:

1.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

2.

Arleshia Pettigrew is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3.

The respondent, W.R. Beasley, resides or is found at 1250 Charleston Street, Milledgeville, Georgia 31059, within the jurisdiction of this court.

4.

Revenue Officer Arleshia Pettigrew is conducting an investigation into the collection of tax liability of WMVG INC. for the taxable periods ending: June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, and September 30, 2009, as is set forth in the Declaration of Revenue Officer Arleshia Pettigrew attached hereto as Exhibit "B".

5.

The respondent, W.R. Beasley, is in possession and control of testimony and other documents concerning the above-described investigation.

6.

On March 11, 2010, an Internal Revenue Service summons was issued by Revenue Officer Arleshia Pettigrew directing the respondent, W.R. Beasley, to appear before Revenue Officer Arleshia Pettigrew on April 23, 2010, at 9:30 AM at 640 North Avenue, Building C, Suite 100, Baconsfield Office Park, Macon, Georgia, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on the respondent, W.R. Beasley, by Revenue Officer Arleshia Pettigrew, on March 11, 2010. The summons is attached and incorporated hereto as Exhibit "A".

7.

On April 23, 2010, the respondent, W.R. Beasley, appeared but refused to comply with the summons by testifying and by producing the books, records, and other documents described in the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the Declaration of Revenue Officer Arleshia Pettigrew attached as Exhibit "B".

8.

The books, papers, records, or other data sought by the summons are not already in

possession of the Internal Revenue Service.

9.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly collect the Federal tax liability of WMVG INC. for the taxable periods ending: June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, and September 30, 2009, as is evidenced by the declaration of Revenue Officer Arleshia Pettigrew attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, W.R. Beasley, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, W.R. Beasley, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Arleshia Pettigrew or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Arleshia Pettigrew, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

G. F. PETERMAN, III
Acting United States Attorney

By: s/William D. Gifford
Georgia Bar No. 293239
Assistant United States Attorney
Middle District of Georgia
P.O. Box 1702
Macon, Georgia 31202
Telephone: (478) 621-2729
Fax: (478) 621-2737